

81. (New) The apparatus of Claim 80, further comprising means for generating an accounting statement from said file of said financial accounting computer.

82. (New) A computer data signal embodied in a carrier wave, the computer data signal carrying instructions for performing a method for providing financial accounting for a first entity, comprising:

establishing a file on a financial accounting computer;  
establishing data inputs on a financial transaction computer, said data inputs including electronically recorded financial transactions made between said first entity and a second entity;  
transferring said data inputs from said financial transaction computer to said file of said financial accounting computer; and  
providing access to said file of said financial accounting computer for said first entity and/or agents of said first entity so that said first entity and/or said agent can perform one or more activities selected from the group consisting of entering, deleting, reviewing, adjusting and processing said data inputs.

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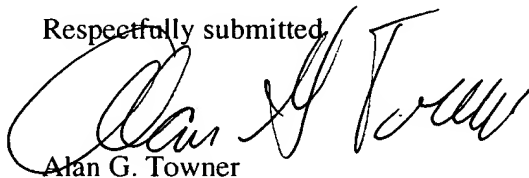
08/313,988

#### REMARKS

This application is a continuation application of Application Serial No. 08/313,988. Upon entry of this Amendment, Claims 28-82 will be pending in the application.

The Examiner is invited to telephone the undersigned at (412) 263-4340 if it would facilitate prosecution of this application.

Respectfully submitted,



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